

The Gazette



of India

EXTRAORDINARY

PART II—Section 3—Sub-section (ii)

PUBLISHED BY AUTHORITY

No. 161] NEW DELHI, FRIDAY, AUGUST 23, 1963/BHADRA 1, 1885

CENTRAL BOARD OF REVENUE

NOTIFICATION

SUPER PROFITS TAX

New Delhi, the 22nd August 1963

S.O. 2440.—In exercise of the powers conferred by section 26 of the Super Profits Tax Act, 1963 (14 of 1963) and all other powers enabling it in this behalf, the Central Board of Revenue hereby makes the following rules, namely:—

1. **Short title.**—These rules may be called the Super Profits Tax Rules, 1963.

2. **Definitions.**—(1) In these rules, unless the context otherwise requires,—

(i) "the Act" means the Super Profits Tax Act, 1963 (14 of 1963);

(ii) "applied section" means a section of the Income-tax Act, 1961 (43 of 1961), as applied by section 19 of the Act and rule 3;

(iii) "the applied Second Schedule" means the Second Schedule of the Income-tax Act, 1961 as applied by section 19 of the Act and rule 3;

(iv) "the applied Third Schedule" means the Third Schedule of the Income-tax Act, 1961 as applied by section 19 of the Act and rule 3;

(v) in the applied sections and in the applied Second Schedule. "the Act" means the Super Profits Tax Act, 1963 (14 of 1963).

(2) All references to "Forms" in these rules shall be construed as references to the forms set out in the Appendix hereto.

3. **Adaptations of Income-tax Act, 1961.**—The provisions of sections 2(44), 131 to 138 (both inclusive), 140, 156, 160, 161, 162, 163, 166, 167, 170, 173, 175, 176, 178, 179, 220 to 229 (both inclusive), 231, 232, 233, 237 to 245 (both inclusive), 254 to 262 (both inclusive), 265 to 269 (both inclusive), 281, 282, 284, 286 to 293 (both inclusive), the Second Schedule and the Third Schedule of the Income-tax Act, 1961 (43 of 1961), shall apply with the following modifications, namely:—

General modifications.—(i) All references to "this Act", except those in clause (vii) of sub-section (2), sub-section (3) and clause (b) of sub-section (4) of section 288, shall be construed as references to "the Act";

(ii) All references to "Income-tax", except those,—

(a) in the expressions "Income-tax Officer" and "Income-tax Act", wherever they occur;

- (b) in the expression "Income-tax Department" occurring in clause (vii) of sub-section (3) of section 137;
- (c) in the expression "Income-tax practitioner" occurring in the clause (vii) of sub-section (2) of section 288;
- (d) in the expression "Income-tax authority" occurring in sub-section (3) of section 288; and
- (e) in the expressions "Income-tax proceeding" and "Income-tax proceedings" occurring respectively in clause (b) of sub-section (4) and clause (b) of sub-section (5) of section 288;

shall be construed as references to "super profits tax".

(iii) All references to "tax", except those in clause (xii) and clause (xiii) of sub-section (3) of section 137, shall be construed as references to "super profits tax".

Modification of section 131.—(iv) In section 131, in sub-section (2), for the words, figures and letter "Chapter XVII-D", the words, figures and brackets "the applied sections 220 to 229 (both inclusive), 231 and 232 and the applied Second Schedule and the applied Third Schedule" shall be substituted.

Modification of section 133.—(v) In section 133, clauses (1), (2) and (3) shall be omitted.

Modification of section 137.—(vi) In section 137,—

- (a) in sub-section (1), for the word and figures "Chapter XXII", the words and figures "sections 21, 22, 23 and 24 of the Act" shall be substituted;
- (b) in sub-section (3), in clause (xi), for the word and figures "section 90", the words and figures "section 90 of the Income-tax Act" shall be substituted;
- (c) sub-section (4) shall be omitted;
- (d) in the *Explanation*, for the words, brackets and figures "sub-sections (1), (2) and (4)", the words, brackets and figures "sub-sections (1) and (2)" shall be substituted.

Modification of section 138.—(vii) In section 138,—

- (a) for the words "either under this Act or the Indian Income-tax Act, 1922, on or after the 1st day of April, 1960", the words "under the Act" shall be substituted;
- (b) for the word and figures "section 137", the words and figures "the applied section 137" shall be substituted.

Modification of section 140.—(viii) For section 140, the following section shall be substituted, namely:—

"140. *Return by whom to be signed.*—The return under section 6 of the Act shall be signed and verified by the principal officer of the company, or where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, by such person."

Modification of section 160.—(ix) In section 160, in sub-section (1),—

- (a) in clause (i),
 - (i) for the words, brackets and figures "in respect of the income of a non-resident specified in clause (i) of sub-section (1) of section 9", the words, brackets and figures "in respect of the chargeable profits relating to the income of a non-resident specified in clause (i) of sub-section (1) of section 9 of the Income-tax Act" shall be substituted;
 - (ii) for the word and figures "section 163", the words and figures "section 163 of the Income-tax Act" shall be substituted;
- (b) clauses (ii) and (iv) shall be omitted;

(c) In clause (iii),—

- (i) for the word "income", the words "chargeable profits" shall be substituted;
- (ii) the words "the Court of Wards, the Administrator-General, the Official Trustee or" and the words "Court of Wards, Administrator-General, Official Trustee", shall be omitted.

Modification of section 161.—(x) In section 161,—

- (a) for the word "income", wherever it occurs, the words "chargeable profits" shall be substituted;
- (b) for the words "this Chapter", wherever they occur, the words, brackets and figures "sub-section (2) of this section and the applied sections 160, 162, 163, 166, 167, 170, 173, 175, 176, 178 and 179" shall be substituted;
- (c) in sub-section (1), for the words "in respect of that", the words "in respect of such" shall be substituted.

Modification of section 162.—(xi) In section 162, in sub-section (2), for the words "this Chapter", the words, brackets and figures "the applied sections 160 to 163 (both inclusive), 166, 167, 170, 173, 175, 176, 178 and 179" shall be substituted.

Modification of section 166.—(xii) For section 166, the following section shall be substituted, namely:—

"166. *Direct assessment or recovery not barred.*—Nothing in the applied sections 160 to 163 (both inclusive) shall prevent either the direct assessment of the company on behalf of which or for the benefit of which chargeable profits therein referred to are receivable, or the recovery from such company of the tax payable in respect of such chargeable profits".

Modification of section 170.—(xiii) In section 170,—

- (a) the words "or profession", wherever they occur, shall be omitted;
- (b) for the word "income", wherever it occurs, the words "chargeable profits" shall be substituted;
- (c) sub-section (4) and the *Explanation* shall be omitted.

Modification of section 173.—(xiv) For section 173, the following section shall be substituted, namely:—

"173. *Recovery of tax in respect of non-resident from his assets.*—Without prejudice to the provisions of sub-section (1) of the applied section 161 or of the applied section 167, where the person entitled to the chargeable profits relating to the income referred to in clause (i) of sub-section (1) of section 9 of the Income-tax Act is a non-resident, the tax chargeable thereon, whether in his name or in the name of his agent who is liable as a representative assessee, may be recovered in accordance with the provisions of the applied sections 220 to 229 (both inclusive), 231 and 232 and the applied Second Schedule, and the applied Third Schedule from any assets of the non-resident which are, or, may at any time come, within India."

Modification of section 175.—(xv) For section 175, the following section shall be substituted, namely:—

"175. *Assessment of persons likely to transfer property to avoid tax.*—(1) Notwithstanding anything contained in section 4 of the Act, if it appears to the Income-tax Officer during any current assessment year that any person is likely to charge, sell, transfer, dispose of or otherwise part with any of his assets with a view to avoiding payment of any liability under the provisions of the Act, the chargeable profits of such person for the period from the expiry of the previous year for that assessment year to the date when the Income-tax Officer commences proceedings under this section shall be chargeable to tax in that assessment year.

- (2) The chargeable profits of each completed previous year or part of any previous year included in such period shall be chargeable to tax at the rate or rates in force in that assessment year, and separate assessments shall be made in respect of each such completed previous year or part of any previous year.
- (3) The Income-tax Officer may estimate the chargeable profits of such person for such period or any part thereof, where such profits cannot be readily determined in the manner provided in the Act.
- (4) For the purposes of making an assessment under sub-section (1), the Income-tax Officer may serve a notice upon such person requiring him to furnish, within such time, not being less than seven days, as may be specified in the notice, a return in the same form and verified in the same manner as a return under sub-section (2) of section 6 of the Act, setting forth the chargeable profits for each completed previous year comprised in the period referred to in sub-section (1) and his estimated chargeable profits for any part of the previous year comprised in that period; and the provisions of the Act shall, so far as may be, and subject to the provisions of this section, apply as if the notice were issued under sub-section (2) of section 6 of the Act.
- (5) The tax chargeable under this section shall be in addition to the tax, if any, chargeable under any other provision of the Act.
- (6) Where the provisions of sub-section (1) are applicable, any notice issued by the Income-tax Officer under sub-section (2) of section 6 or section 9 of the Act in respect of any tax chargeable under any other provision of the Act may, notwithstanding anything contained in sub-section (2) of section 6 or section 9 of the Act, as the case may be, require the furnishing of the return by such person within such period, not being less than seven days, as the Income-tax Officer may think proper."

Modification of section 176.—(xvi) In section 176,—

- (a) in sub-section (1),—
 - (i) for the word and figure "section 4", the words and figure "section 4 of the Act" shall be substituted;
 - (ii) the words "or profession" shall be omitted;
 - (iii) for the word "income", the words "chargeable profits" shall be substituted;
- (b) in sub-section (2), for the words "total income", the words "chargeable profits" shall be substituted;
- (c) in sub-section (3), the words "or, profession" shall be omitted;
- (d) sub-section (4) shall be omitted;
- (e) for sub-section (5), the following sub-section shall be substituted, namely:—
- "(5) Where an assessment is to be made under the provisions of this section, the Income-tax Officer may serve on the principal officer of the company, or where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, on such person, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 6 of the Act and the provisions of the Act shall, so far as may be, apply accordingly as if the notice were a notice issued under sub-section (2) of section 6 of the Act."
- (f) in sub-section (7), for the words, brackets and figures "sub-section (2) of section 139 or sub-section (1) of section 148", wherever they occur, the words, brackets and figures "sub-section (2) of section 6 or section 9 of the Act" shall be substituted.

Modification of section 178.—(xvii) In section 178, in sub-section (1), for the word "income", the words "chargeable profits" shall be substituted.

Modification of section 179.—(xviii) In section 179, for the word "income", the words "chargeable profits" shall be substituted.

Modification of section 220.—(xix) In section 220,—

- (a) in sub-section (1), for the words and figures "Any amount, otherwise than by way of advance tax, specified as payable in a notice of demand under section 156", the words and figures "Any amount specified as payable in a notice of demand under the applied section 156" shall be substituted;
- (b) in sub-section (2),—
 - (i) for the word and figures "section 156", the words and figures "the applied section 156" shall be substituted;
 - (ii) in the proviso, for the words and figures "section 154, or section 155, or section 250, or section 254, or section 260, or section 262, or section 264", the words and figures "section 12 or section 14 or section 15 or section 18 of the Act, or the applied section 254, or the applied section 260 or the applied section 262" shall be substituted;
- (c) in sub-section (6), for the word and figures "section 246", the words and figures "section 12 of the Act" shall be substituted;
- (d) in sub-section (7),—
 - (i) for the words "in respect of income", the words "in respect of chargeable profits relating to income" shall be substituted;
 - (ii) for the words "which is due in respect of that amount of his income", the words "which is due in respect of that amount of his chargeable profits that relate to income" shall be substituted.

Modification of section 221.—(xx) In section 221, in sub-section (1), for the word and figures "section 220", the words and figures "the applied section 220" shall be substituted.

Modification of section 222.—(xxi) In section 222, in sub-section (1), for the words "the Second Schedule", the words "the applied Second Schedule" shall be substituted.

Modification of section 223.—(xxii) In section 223,—

- (a) in sub-section (1),—
 - (i) for the word and figures "section 222" the words and figures "the applied section 222" shall be substituted;
 - (ii) in clause (a), the words "or profession", wherever they occur, shall be omitted.
- (b) in sub-section (2), for the words "this Chapter", the words and figures "the applied sections 222, 224 and 225 and the applied Second Schedule" shall be substituted.

Modification of section 224.—(xxiii) In section 224,—

- (a) in sub-section (1), for the word and figures "section 222", the words and figures "the applied section 222" shall be substituted;
- (b) in sub-section (3), for the word and figures "section 225", the words and figures "the applied section 225" shall be substituted.

Modification of section 226.—(xxiv) In section 226,—

- (a) in sub-section (1), for the word and figures "section 222", the words and figures "the applied section 222" shall be substituted;
- (b) sub-section (2), shall be omitted;
- (c) in sub-section (3), in clause (x),
 - (i) for the words and figures "section 222 to 225", the words and figures "the applied sections 222 to 225 and the applied Second Schedule" shall be substituted;

(ii) for the word and figures "section 222", the words and figures "the applied section 222" shall be substituted;

(d) in sub-section (5), for the words "the Third Schedule" the words "the applied Third Schedule" shall be substituted.

Modification of section 228.—(xxv) In section 228, in sub-section (1), for the word and figures "section 222", the words and figures "the applied section 222" shall be substituted.

Modification of section 229.—(xxvi) In section 229, for the words "this Chapter", the words, brackets and figures "the applied sections 220 to 228 (both inclusive), 231 and 232 and the applied Second Schedule and the applied Third Schedule" shall be substituted.

Modification of section 231.—(xxvii) In section 231,—

(a) for the word and figures "section 173" the words and figures "the applied section 173" shall be substituted;

(b) for the word and figures "section 220", wherever they occur, the words and figures "the applied section 220" shall be substituted.

Modification of section 232.—(xxviii) In section 232, for the words "this Chapter", wherever they occur, the words, brackets and figures "the applied sections 220 to 229 (both inclusive) 231 and 233 and the applied Second Schedule and the applied Third Schedule" shall be substituted.

Modification of section 233.—(xxix) In section 233,—

(a) for the word and figures "section 220" the words and figures "the applied section 220" shall be substituted;

(b) for the words and figures "section 221 to 229" the words and figures "the applied sections 221 to 229 and the applied Second Schedule and the applied Third Schedule" shall be substituted;

(c) for the word and figures "section 141", the words and figure "section 8 of the Act" shall be substituted;

(d) for the words and figures "section 143 or section 144", the words and figure "section 7 of the Act" shall be substituted.

Modification of section 238.—(xxx) In section 238, sub-section (1) shall be omitted.

Modification of section 239.—(xxxi) In section 239,—

(a) in sub-section (1), for the words "this Chapter", the words and figures "the applied section 237" shall be substituted;

(b) in sub-section (2), for the words "income in respect of which the claim is made was assessable", the words "chargeable profits in respect of which the claim is made were assessable" shall be substituted.

Modification of section 242.—(xxxii) In section 242, for the words "this Chapter", the words and figures "the applied section 237" shall be substituted.

Modification of section 243.—(xxxiii) In section 243, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) If the Income-tax Officer does not grant the refund within six months from the date on which the claim for refund is made under the applied section 237, the Central Government shall pay the assessee simple interest at four per cent. per annum on the amount directed to be refunded from the date immediately following the expiry of the period of six months aforesaid to the date on which the refund is granted.

Explanation.—If the delay in granting the refund within the period of six months aforesaid is attributable to the assessee, whether wholly or in part, the period of the delay attributable to him shall be excluded from the period for which interest is payable."

Modification of section 244.—(xxxiv) In section 244,—

- (a) in sub-section (1), for the word and figures "section 240" the words and figures "the applied section 240" shall be substituted;
- (b) in sub-section (2), for the word and figures "section 241", wherever they occur, the words and figures "the applied section 241" shall be substituted.

Modification of section 254.—(xxxv) In section 254,—

- (a) sub-section (2) shall be omitted;
- (b) in sub-section (4), for the words and figures "section 256", the words and figures "the applied section 256" shall be substituted.

Modification of section 255.—(xxxvi) In section 255,—

- (a) in sub-section (3), for the words "whose total income as computed by the Income-tax Officer in the case does not exceed twenty-five thousand rupees", the words "whose chargeable profits as computed by the Income-tax Officer in the case do not exceed seventy-five thousand rupees" shall be substituted;
- (b) in sub-section (6), for the words and figures "section 131", the words and figures "the applied section 131" shall be substituted.

Modification of section 256.—(xxxvii) In section 256, in sub-section (1), for the word and figures "section 254", the words and figures "the applied section 254" shall be substituted.

Modification of section 257.—(xxxviii) In section 257, for the word and figures "section 256", the words and figures "the applied section 256" shall be substituted.

Modification of section 259.—(xxxix) In section 259, for the word and figures "section 256", the words and figures "the applied section 256" shall be substituted.

Modification of section 261.—(xl) In section 261, for the word and figures "section 256", the words and figures "the applied section 256" shall be substituted.

Modification of section 262.—(xli) In section 262,—

- (a) in sub-section (1),—
 - (i) for the word and figures "section 261", the words and figures "the applied section 261" shall be substituted;
 - (ii) in the proviso, for the words and figures "section 260 or sub-section 265", the words and figures "the applied section 260 or the applied section 265" shall be substituted;
- (b) in sub-section (3), for the word and figures "section 260", the words and figures "the applied section 260" shall be substituted.

Modification of section 269.—(xlii) In section 269, for the words "this Chapter", the words, figures and brackets "the applied sections 256 to 262 (both inclusive) and the applied sections 265 to 268 (both inclusive)" shall be substituted.

Modification of section 284.—(xliii) For section 284, the following section shall be substituted, namely:—

"284. *Service of notice in the case of discontinued business.*—Where an assessment is to be made under the applied section 176, the Income-tax Officer may serve on the principal officer of the company, or

where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, on such person, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 6 of the Act, and the provisions of the Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that section."

Modification of section 287.—(xliv) In section 287,—

(a) in sub-section (1),—

(i) in clause (a), for the words, brackets, letter and figures "under clause (c) of sub-section (1) of section 271", the words and figures "under section 10 of the Act for concealment of the particulars of the chargeable profits or for deliberately furnishing inaccurate particulars of such profits" shall be substituted;

(ii) in clause (b), for the word and figures "section 277", the words and figures "section 22 of the Act" shall be substituted;

(b) in sub-section (2),—

(i) in clause (a), for the words, brackets, letters, and figures "clause (a) or clause (b) of sub-section (1) of section 271", the words, brackets and figures "section 10 of the Act for failure, without reasonable cause, to furnish the return required under section 6 of the Act, or to produce or cause to be produced the documents, accounts or other evidence required by the Income-tax Officer under sub-section (1) of section 7 of the Act" shall be substituted;

(ii) in clause (b), for the words, brackets, letter, and figures "clause (c) of sub-section (1) of section 271", the words and figures "under section 10 of the Act for concealment of the particulars of the chargeable profits or for deliberately furnishing inaccurate particulars of such profits" shall be substituted;

(iii) in clause (c), for the word and figures "section 277", the word and figures "section 22" shall be substituted;

(c) in sub-section (3),—

(i) for the words, brackets, letters, and figures "section 248 or clause (b) of sub-section (1) of section 253", the words and figures "section 12 of the Act" shall be substituted;

(ii) the words, brackets, letter and figures "or, in the case of an appeal filed under clause (b) of sub-clause (1) of section 253, by the Appellate Tribunal" shall be omitted;

(d) in sub-section (6), for the words and figures "sections 137 and 280", the words and figures "the applied section 137" shall be substituted;

(e) sub-section (7) shall be omitted;

(f) for the *Explanation*, the following *Explanation* shall be substituted:—

"*Explanation.*—The names of the directors, managing agents, secretaries and figures "the applied section 131" shall be substituted; if, in the opinion of the Central Government, the circumstances of the case justify it."

Modification of section 288.—(xlv) In section 288,—

(a) in sub-section (1), for the word and figures "section 131" the words and figures "the applied section 131" shall be substituted;

(b) in sub-section (4), in clause (b), after the word "income-tax", the words "or super profits tax" shall be inserted;

(c) in sub-section (5), in clause (b), after the word "income-tax", the words "or super profits tax" shall be inserted.

Modification of section 290.—(xlv) In section 290,—

- (a) the words "deducting" and "deduction" shall be omitted;
- (b) for the word "income", the words "chargeable profits" shall be substituted.

Modification of section 291.—(xlvii) In section 291, for the word "income", wherever it occurs, the words "chargeable profits" shall be substituted.

Modification of the Second Schedule.—(xlviii) In the Second Schedule,—

- (a) below the title, for the brackets, words and figures "[See section 222]", the brackets, words and figures "[See the applied section 222]", shall be substituted;
- (b) in rule 5, in clause (a), for the word and figures "section 220" the words and figures "the applied section 220" shall be substituted;
- (c) in rule 86, in clause (a), for the words, brackets, and figures "sub-clause (iii) of clause (44) of section 2" the words, brackets and figures "sub-clause (iii) of the applied section 2(44)", shall be substituted.

Modification of the Third Schedule.—(xlix) In the Third Schedule,—

- (a) below the title, for the brackets, words and figures "[See section 226 (5)]", the brackets, words and figures "[See sub-section (5) of the applied section 226]" shall be substituted;
- (b) for the words "the Second Schedule", the words "the applied Second Schedule" shall be substituted.

4. Application of the Income-tax (Certificate Proceedings) Rules, 1963.—The Income-tax (Certificate Proceedings) Rules, 1962, as amended from time to time, shall, so far as may be, apply, as if the said rules were part of these rules, subject to the following modifications, namely:—

- (i) All references to the provisions of the Income-tax Act, shall be construed as references to the corresponding provisions of that Act as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963 and rule 3.
- (ii) All references to "Income-tax", except those in the short title and in the expression "Income-tax Officer" and "Income-tax Act", shall be construed as references to "super profits tax".
- (iii) All references to "tax" shall be construed as references to "super profits tax".
- (iv) In rule 1, sub-rule 2 shall be omitted.
- (v) In rule 2,—
 - (a) clause (1) shall be omitted;
 - (b) in clauses (3) and (4), for the words "the Act", wherever they occur, the words "Income-tax Act" shall be substituted.
- (vi) In rule 37, in sub-rule (2) for the words and figures "The Income-tax Act, 1961", the words and figures "The Super Profits Tax Act, 1963" shall be substituted.

5. Form of return of chargeable profits under section 6.—The return of chargeable profits required to be furnished under sub-section (1) or sub-section (2) of section 6 of the Act shall be in Form No. 1 and shall be verified in the manner indicated therein.

6. Form of notice under section 8(2) of the Act.—The notice which the Income-tax Officer is required to give under sub-section (2) of section 8 of the Act before making a provisional assessment shall be in Form No. 2.

7. Form of appeal to Appellate Assistant Commissioner.—(1) An appeal under section 12 of the Act to the Appellate Assistant Commissioner shall be made in Form No. 3 and shall be verified in the manner indicated therein.

(2) The form of appeal prescribed by sub-rule (1), the grounds of appeal and the form of verification appended thereto shall be signed by the principal officer of the company or where in the case of a non-resident company, the assessment has been made on any person who has been treated as its agent under section 163 of the Income-tax Act, by such person.

8. Mode of service.—(1) The intimation of any such order as is referred to in clause (b) of sub-section (3) of section 12 of the Act shall be served in the same manner as is laid down in the applied section 282 for the service of a notice or requisition.

(2) Any other order, not being a notice or requisition, which is to be sent or communicated to, or served on, any person shall be sent, communicated or served either by post or as if it were a summons issued by a court under the Code of Civil Procedure, 1908 (5 of 1908).

9. Form of appeal and memorandum of cross-objections to Appellate Tribunal.—(1) An appeal under sub-section (1) or sub-section (2) of section 13 of the Act to the Appellate Tribunal shall be in Form No. 4 and shall be verified in the manner indicated therein.

(2) A memorandum of cross-objections under sub-section (4) of section 13 of the Act to the Appellate Tribunal shall be made in Form No. 5 and shall be verified in the manner indicated therein.

10. Search and seizure.—The powers of search and seizure under the applied section 132 shall be exercised in accordance with the provisions contained in sub-rules (2) to (10) of rule 112 of the Income-tax Rules, 1962, as if they were part of these rules, subject to the following modifications, namely:—

(i) All references to “the Act” in the aforesaid rule shall be construed as references to “the Super Profits Tax Act, 1963”.

(ii) In sub-rule (10) of the aforesaid rule, for the words and figures “Form No. 45”, the words and figure “Form No. 6” shall be substituted.

11. Disclosure of information regarding super profits tax payable.—(1) The application to the Commissioner under the applied section 138 for information as to the amount of super profits tax determined as payable by an assessee in respect of any assessment made under the Act, shall be made in Form No. 7.

(2) The information under the applied section 138 shall be furnished by the Commissioner in Form No. 8.

(3) Where it is not possible for the Commissioner to furnish the information asked for by the applicant under the applied section 138 owing to the fact that the relevant assessment has not been completed, he shall inform the applicant in Form No. 9.

(4) Where the Commissioner is satisfied that there are circumstances justifying the refusal of information as to the amount of super profits tax determined as payable by an assessee in respect of any assessment year, he shall intimate the fact to the applicant in Form No. 10.

12. Fees for application under the applied section 138.—(1) Every application made by a person under the applied section 138 shall be accompanied by a fee of rupees ten for each assessment year for which information is requested for under that section.

(2) Where the information is not furnished owing to the fact that the relevant assessment has not been completed or where the Commissioner refuses to furnish the information, he shall refund or cause to be refunded the amount of the fee paid.

13. Notice of demand.—(1) Subject to the provisions of sub-rule (2), the notice of demand under the applied section 156 shall be in Form No. 11 and shall be accompanied by the assessment form in Form No. 12.

(2) The notice of demand relating to any super profits tax due in consequence of a provisional assessment made under section 8 of the Act shall be in Form No. 13.

14. **Levy of interest under sub-section (2) of the applied section 220.**—The interest chargeable under sub-section (2) of the applied section 220 shall be levied in accordance with the provisions of rules 118 and 119 of the Income-tax Rules, 1962, as if they were part of these rules, subject to the following modifications, namely:—

(i) All references to "tax" in the aforesaid rules shall be construed as references to "super profits tax".

(ii) All references to sections 156, 220 and 222 in the aforesaid rules shall respectively be construed as references to the applied sections 156, 220 and 222.

15. **Refund claim.**—(1) A claim for refund under the applied section 239 shall be made in Form No. 14.

(2) The claim under sub-rule (1) may be presented by the claimant in person or through a duly authorised agent or may be sent by post.

16. **Form of application for reference to High Court.**—An application under sub-section (1) of the applied section 256 requiring the Appellate Tribunal to refer to the High Court any question of law shall be made in Form No. 15.

17. **Prescribed arrangements for declaration and payment of dividends within India.**—The arrangements referred to in the applied section 286 and in clauses (viii) and (x) of rule 1 of the First Schedule to the Act, to be made by a company for the declaration and payment of dividends (including dividends on preference shares) within India shall be the same as specified in clauses (1), (2) and (3) of rule 27 of the Income-tax Rules, 1962.

APPENDIX

FORM NO. 1

SUPER PROFITS TAX

(See Rule 5)

RETURN OF CHARGEABLE PROFITS UNDER SUB-SECTION (1) OR SUB-SECTION (2) OF SECTION 6 OF THE SUPER PROFITS TAX ACT, 1963

Assessment year 19..... 19.....

Name of the Company.....

Address.....

PART I

Statement of chargeable profits of the previous year(s) ended and other relevant particulars.

(If there are different previous years for different sources of income, the source or sources should be indicated against each previous year).

Rs.

1. Amount of the chargeable profits of the previous year(s) as computed in Part II of the Return.

[Where the amount computed is a positive figure, it should be prefixed by the symbol (+) and where it is a negative figure, it should be prefixed by the symbol (—).]

2. Amount of the standard deduction as computed in Part III of the Return.

Rs.

3. Amount of net chargeable profits (i.e., the amount by which the chargeable profits shown against item 1 exceed the standard deduction shown against item 2).

4. Amount of deficiency in relation to earlier assessment years available for being set off against the net chargeable profits. (Give details)
(Please see Note 1)

5. Amount of chargeable profits assessable for the assessment year (i.e., the amount by which the net chargeable profits shown against item 3 exceed the amount of the deficiency, if any, shown against item 4).

6. Amount of deficiency in relation to the assessment year.
(Please see Note 1)

NOTE 1—(See items 4 and 6 of Part I).

The term "deficiency" in relation to an assessment year, as defined in clause (6) of section 2 of the Super Profits Tax Act, 1963, means—

- (i) where there are chargeable profits in respect of the previous year relevant to that assessment year, the amount by which such profits as increased by the sum excluded under clause (xi) or clause (xii), as the case may be, of rule 1 of the First Schedule fall short of the standard deduction;
- (ii) where there are no chargeable profits in respect of the previous year relevant to that assessment year, the amount of the standard deduction.

Under section 5 of the Super Profits Tax Act, 1963, the deficiency in relation to any assessment year is allowed to be carried forward and set off against the net chargeable profits (viz., the amount by which the chargeable profits exceed the standard deduction) for the next following assessment year. If there are no net chargeable profits for that assessment year or the amount of the deficiency exceeds the net chargeable profits for that year, the whole or the balance of the deficiency, as the case may be, is allowed to be set off against the net chargeable profits of the assessee for the next following assessment year and if and so far as such deficiency cannot be wholly so set off, it is allowed to be set off against the net chargeable profits of the assessee for the next following assessment year. In no case is the deficiency or any part thereof allowed to be carried forward beyond three assessment years immediately following the assessment year to which the deficiency relates.

Where there is more than one deficiency, and each such deficiency relates to a different assessment year, the deficiency relating to an earlier assessment year has to be set off before setting off the deficiency relating to later assessment year.

PART II

Computation of Chargeable Profits

(Copies of the audited profit and loss account and balance sheet must be attached to this return.)

	Rs.	Rs.
1. Total income computed in accordance with the provisions of the Income-tax Act, 1961.	Profit +	
(I) Interest on securities.	Loss —	+
(II) Income from house property.		+

(iii) Profits and gains of business.	+	Ra.
(iv) Capital gains.	+	
(v) Income from other sources.	+	
Total income		

(Please see Note 2)

2. DEDUCT (Add, if the figure in item 1 is a loss):

(1) Income chargeable under the Income-tax Act, 1961 under the head "Capital gains".

(2) Any compensation or other payment referred to in clause (ii) of section 28 of the Income-tax Act, 1961.

(3) Profits of any business of life insurance.

(4) Income chargeable to income-tax under sub-section (2) of section 41 of the Income-tax Act, 1961.

(5) Profits derived from an industrial undertaking or hotel, on which under section 84 of the Income-tax Act, 1961 income-tax is not payable.

(6) Interest on securities of the Central Government issued or declared to be income-tax free or of a State Government issued income-tax free, the income-tax whereon is payable by the State Government.

(7) Donations to the National Defence Fund or charitable institutions and funds or to Government or a local authority in respect of which a deduction of income-tax is allowable under section 88 of the Income-tax Act, 1961.

(Please give details).

(8) Dividends from Indian companies or companies which have made the prescribed arrangements for the declaration and payment of dividends within India.

(9) Royalties received from Government or a local authority or any Indian concern.

(10) Income by way of any interest or fees for rendering technical services received from Government or a local authority or any Indian concern. [Applicable only to a non-resident company which has not made the prescribed arrangements for the declaration and payment of dividends within India, vide clause (x) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963].

(11) Amount to be excluded under clause (xi) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963.

(Applicable to non-banking companies only).

(Please see Note 3).

Rs.

- (12) Amount of reserve(s) or deposits to be excluded under clause (xii) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963.

(Applicable to banking companies only).

(Please see Note 4—give details).

- (13) The amount of deduction from income-tax and super-tax chargeable on the total income allowable under the annual Finance Act in connection with export of any goods of merchandise out of India or the sale by a manufacturer of articles to any person who exports them out of India.

- (14) Amount of income-tax and super-tax payable by the company in respect of its total income under the provisions of the Income-tax Act, 1961, as reduced by any income-tax or super-tax payable in respect of income referred to in clauses (i), (ii) and (iii) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963.

(Please see Note 5).

- (15) Amount of tax actually paid in a country outside India in respect of any portion of income included in the total income.

(Please give details).

Total of entries (1) to (15) of item 2.

3. Amount of chargeable profits carried to Part I of the Return.
(Item 1 *minus* the total of all the entries in item 2).

NOTE 2—(See item 1 of Part II).

Against each of the entries (i) to (v), there should be shown the income as computed under the respective heads of income under the Income-tax Act, 1961, after taking into account all deductions permissible under that Act.

Total income is to be computed under the Income-tax Act, 1961, by making the following adjustments wherever applicable and to the extent permissible under the provisions of the said Act:—

- (a) adjustment for the amount of the development rebate carried forward from earlier assessment years;
- (b) set-off of loss from one head against income from another head;
- (c) set-off of losses carried forward from earlier assessment years;
- (d) adjustments for unabsorbed allowances on account of depreciation or capital expenditure on scientific research, carried forward from earlier assessment years.

NOTE 3—[See entry (11) of item 2 of Part II].

Under clause (xi) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963, non-banking companies are entitled to an exclusion for the purpose of computation of their chargeable profits of a sum equal to 10 per cent of their total income as reduced by any capital gains or compensation or other payment referred to in section 28(ii) of the Income-tax Act, 1961, or any profits of a business of life insurance included in the total income.

In respect of the assessment year 1963-64, the aforesaid exclusion is admissible without any conditions. But, for subsequent assessment years the said exclusion is admissible subject to the fulfilment of the following conditions, except in the case of Electricity Supply companies, namely:—

- (1) an amount equal to the amount to be excluded should be spent during the previous year on the repayment of any moneys borrowed or

debt incurred for acquisition of capital assets, or on acquisition of any capital assets in India for the purpose of the business, or on payment of dividends on preference share capital in excess of 6 per cent of such capital; or

- (ii) in so far as the amount spent during the previous year for the aforesaid purpose falls short of the amount to be excluded, a sum equal to the amount so fallen short should be debited to the profit and loss account and credited to a special reserve account for being utilised for the next five years only for one or more of the purposes mentioned in (i) above.

(Relevant particulars regarding compliance with the above-mentioned conditions should be furnished along with the return in respect of the assessment year 1964-65 or of any subsequent assessment year).

NOTE 4—[See entry (12) of item 2 of Part II].

In the case of a banking company, clause (xii) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963, provides for the exclusion from its total income (as computed under the Income-tax Act, 1961) of the amount of certain deposits made or reserves created by it during the previous year, for the purpose of the computation of its chargeable profits. The amount to be excluded under that provision is equivalent to, either—

- (a) the amount transferred during the previous year to a reserve fund under section 17(1) of the Banking Companies Act, 1949 or the amounts deposited with the Reserve Bank of India under section 11(2)(b)(ii) of that Act, not exceeding the amount required under the aforesaid provisions to be so transferred or deposited, as the case may be, or
- (b) any sum transferred during the previous year to any reserves in India (including reserves not shown as such in the published balance sheet) in so far as the sums transferred to such reserves are attributable to income chargeable to tax under the Income-tax Act, 1961 and have not been allowed as a deduction in computing the total income under that Act and in so far as the aggregate of such sums transferred to the reserves does not exceed the highest of the aggregate of such sums, if any, so transferred to reserves during any one of the three years prior to the previous year,

whichever is higher.

NOTE 5—[See entry (14) of item 2 of Part II].

The amount of income-tax and super-tax to be shown against this item will be the amount calculated after making allowance for any relief, rebate or deduction in respect of income-tax and super-tax to which the assessee may be entitled under the provisions of the Income-tax Act, 1961 or the annual Finance Act. The amount of tax so arrived at should be further reduced by the income-tax and super-tax payable in respect of (a) any profits of any business of life insurance; (b) any income by way of compensation or other payment referred to in section 28(ii) of the Income-tax Act, 1961 and (c) any income chargeable under the head "Capital gains" under the Income-tax Act, 1961 where any such income, profits and gains are included in the total income.

PART III

Computation of Standard Deduction

Rs.

1. Paid up share capital as on the first day of the previous year.
(Please see Note 6)

2. Credit balance in the share premium account (as on the first day of the previous year), to the extent it represents premia received in cash on the issue of shares.

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <p>3. Amount (as on the first day of the previous year) of the development rebate reserve, if any created under the proviso (b) to section 10(2) (vib) of the Indian Income-tax Act, 1922 or under sub-section (3) of section 34 of the Income-tax Act, 1961.</p> | Rs. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
-
4. Amount (as on the first day of the previous year) of other reserves, if any, in so far as the amounts credited to the said reserves have not been allowed in computing the profits of the company for the purpose of the Indian Income-tax Act, 1922 or the Income-tax Act, 1961. (Please give details)
-
5. Total of items 1 to 4 above.
-
6. DEDUCT :
- (1) Amount (as on the first day of the previous year) of any paid up share capital brought into existence by creating or by increasing (by revaluation or otherwise) any book asset.
-
- (2) (a) Amount (as on the first day of the previous year) of the cost of assets, if any, the income from which is not includible in the chargeable profits in accordance with clause (iii) or clause (vi) or clause (viii) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963.
Rs.
- (Please see Note 7)
- (b) Aggregate of the amounts (as on the first day of the previous year) of—
- (i) any money borrowed which remains outstanding; and
- (ii) the amount of any fund, any surplus and any such reserves as is not to be taken into account in computing the capital under the Second Schedule to the Super Profits Tax Act, 1963. Rs.
- (c) Amount by which the cost of the assets shown against entry (a) exceeds the amount shown against entry (b) above.....
- (Please see rule 1 of the Second Schedule to the Super Profits Tax Act, 1963).
-
7. Net amount of capital arrived at by deducting from the amount shown against item 5, the total of the amounts shown against entries (1) and (2)(c) of item 6.
-
8. If the paid up share capital of the company was increased after the first day of the previous year, the amount by which the capital computed in accordance with rule 1 of the Second Schedule to the Super Profits Tax Act, 1963, is to be increased under rule 2 of that Schedule.
- (Please see Note 8).
-
9. If the paid up share capital of the company was reduced after the first day of the previous year, the amount by which the capital computed in accordance with rule 1 of the Second Schedule to the Super Profits Tax Act, 1963, is to be decreased under rule 2 of that Schedule.
- (Please see Note 8)
-
10. Amount arrived at by adding to/deducting from the net amount of the capital shown against item 7, the amount shown against items 8 and 9 respectively.
-

11. (a) Amount of income, profits and gains, if any, not includible in the total income as computed under the Income-tax Act, 1961. Rs.....

(Please see Note 9)

(b) Total amount of income, profits and gains in respect of the previous year(s) (i.e., the aggregate of the amount shown in entry (a) above, and the amount of the total income in respect of the previous year(s) as shown in item 1 of Part II of this Return). Rs.....

(c) Amount by which the capital as shown in item 10 is required to be diminished in accordance with rule 3 of the Second Schedule to the Super Profits Tax Act, 1963, i.e., the Amount shown in entry (a) of amount shown in item 10:

Amount shown in entry (b) of

item 11.

item 11.

(Please see Note 10)

12. Capital of the company as computed in accordance with the provisions of the Second Schedule to the Super Profits Tax Act, 1963 (Amount shown in item 10 minus the amount shown in entry (c) of item 11).

13. Amount of the standard deduction at 6% of the capital (as shown in item 12) or Rs. 50,000, whichever is greater.

(If the previous year is longer or shorter than a period of 12 months, the aforesaid amount of 6% or, as the case may be, of Rs. 50,000 should be increased or decreased proportionately).

(Please see Note 11)

NOTE 6—(See item 1 of Part III).

If there are different previous years for different sources of income, the computation of capital under Rules 1 and 2 of the Second Schedule of the Super Profits Tax Act, 1963 is to be made with reference to the previous year which commenced first, *vide* Explanation 3 to rule 1 of the Second Schedule to the Super Profits Tax Act, 1963.

NOTE 7—[See entry 2(a) of item 6 of Part III].

The income which is not includible in the chargeable profits of a company under clauses (iii), (vi) and (viii) of rule 1 of the First Schedule to the Super Profits Tax Act, 1963, respectively, is the profits of any business of life insurance, interest on securities of the Central Government or of a State Government issued or declared to be income-tax free and dividends from an Indian company or a company which has made the prescribed arrangements for the declaration and payment of dividends within India.

NOTE 8—(See items 8 and 9 of Part III).

Rule 2 of the Second Schedule to the Super Profits Tax Act, 1963 provides that where after the first day of the previous year relevant to the assessment year, the paid up share capital of a company is increased or reduced by any amount during that previous year, the capital computed in accordance with rule 1 shall be increased or decreased, as the case may be, by a portion of that amount which is proportional to the portion of the previous year during which the increase or the reduction of the paid up share capital remained effective.

NOTE 9—[See entry (a) of item 11 of Part III].

Instances of income, profits and gains not includible in the total income as computed under the Income-tax Act, 1961 are agricultural income in India, and in the case of a non-resident company, its income accruing or arising outside India.

NOTE 10—[See entry (c) of item 11 of Part III].

Item 11 is to be filled in only in the case of a company, a part of the income, profits and gains of which is not includible in its total income as computed under the Income-tax Act, 1961.

Rule 3 of the Second Schedule to the Super Profits Tax Act, 1963 provides that where a part of the income, profits and gains of a company is not includible in the total income as computed under the Income-tax Act, 1961, its capital shall be the sum ascertained in accordance with rules 1 and 2, diminished by an amount which bears to that sum the same proportion as the amount of the aforesaid income, profits and gains bears to the total amount of its income, profits and gains.

NOTE 11—(See item 13 of Part III).

Where a company has different previous years in respect of its income, profits and gains the increase or decrease referred to in item 13 should be calculated with reference to the length of the previous year of the longest duration (*vide* the 2nd proviso to clause (9) of section 2 of the Super Profits Tax Act, 1963).

PART IV

Other particulars required under sub-section (1)/sub-section (2) of section 6 of the Super Profits Tax Act, 1963.

A. Place where the Registered Office of the company is situated.

B. Place where the Head Office of the Company is situated.

C. Location of each branch.

I declare that to the best of my knowledge and belief, the information given in the above statements in Parts I, II, III and IV of this Return is correct and complete, that the amount of the chargeable profits and other particulars shown are truly stated and relate to the previous year/all the previous years relevant to the assessment year commencing on the 1st day of April, 19..... and that the company had during the said previous year(s) no other chargeable profits.

I further declare that the company was
resident

non-resident

in India during the previous year(s) for which the return is made.

Date.....

Signature.....

Address.....

Status*.....

*The declaration should be signed by the Principal Officer of the Company or where in the case of a non-resident company any person has been treated as its agent under section 163 of the Income-tax Act, 1961, by such person.

THE SIGNATORY SHOULD SATISFY HIMSELF THAT THE RETURN IS CORRECT AND COMPLETE IN EVERY RESPECT BEFORE SIGNING THE VERIFICATION.

FORM NO. 2

SUPER PROFITS TAX

(See rule 6)

NOTICE UNDER SUB-SECTION (2) OF SECTION 8 OF THE SUPER PROFITS TAX ACT, 1963

Income-tax Office.....

Dated, the..... 19.....

To

.....
.....
.....

Whereas the time allowed under sub-section (1) or sub-section (2) of section 6 of the Super Profits Tax Act, 1963 for furnishing of the return of chargeable

profits for the assessment year 19..... 19..... has expired, and whereas I propose to make a provisional assessment for that assessment year in accordance with the provisions of section 8 of the said Act, I hereby give you notice under sub-section (2) of that section, of my intention to make a provisional assessment for the said assessment year as indicated in the statement of the amount of the proposed assessment attached.

2. If you have any objection to the amount of the proposed provisional assessment you may, within fourteen days of receipt of this notice deliver to me a statement of your objections thereto.

3. Your return for the year 19..... 19..... have*/have not been furnished.

(SEAL)

Income-tax Officer.

*Delete whichever is inappropriate.

FORM NO. 3

SUPER PROFITS TAX

(See Rule 7)

APPEAL TO THE APPELLATE ASSISTANT COMMISSIONER OF INCOME-TAX UNDER SECTION 12 OF THE SUPER PROFITS TAX ACT, 1963

Designation of the Appellate Assistant Commissioner

*No.....of.....19.....19.....

1. Name and Address of the Appellant.

2. S.P.T. G.I.R. No.

3. Assessment year in connection with which the appeal is preferred.

4. Income-tax Officer passing the order appealed against.

5. Section and sub-section of the Super Profits Tax Act, 1963, under which the Income-tax Officer passed the order appealed against and the date of such order.

6. Where the appeal relates to any assessment or penalty or fine, the date of service of the relevant notice of demand.

7. In any other case, the date of service of the intimation of the order appealed against.

**8. Relief claimed in appeal.

9. Address to which notices may be sent to the appellant.

Signed.
(Appellant)

****Statement of Facts******Grounds of Appeal**

- 1.
- 2.
- 3.
- 4.

etc.

Signed.

(Appellant)

FORM OF VERIFICATION

I,.....the appellant, do hereby declare that what is stated above is true to the best of my information and belief.

Place.....

Signature.....

Date.....

Status of appellant.....

Notes.—(1) The form of appeal, grounds of appeal and the form of verification appended thereto shall be signed by a person in accordance with the provision of rule 7(2)

(2) The memorandum of appeal, statement of facts and the grounds of appeal must be in duplicate and should be accompanied by a copy of the order appealed against and the notice of demand in original, if any.

(3) Delete the inappropriate words.

(4) *These particulars will be filled in, in the office of the Appellate Assistant Commissioner.

(5) **If the space provided herein is insufficient, separate enclosures may be used for the purpose.

FORM NO. 4**SUPER PROFITS TAX**

[See rule 9(1)]

FORM OF APPEAL TO THE APPELLATE TRIBUNAL

In the Income-tax Appellate Tribunal.....

*Appeal No.....of.....19.....19.....

Appellant

Versus

Respondent

1. The State in which the assessment was made.

2. Section under which the order appealed against was passed.

3. Assessment year in connection with which the appeal is preferred.

4. **The Income-tax Officer passing the original order.
5. **Section of the Super Profits Tax Act, 1963 under which the I.T.O. passed the order.
6. **The Appellate Assistant Commissioner passing the order under section 12/applied section 131(2).
7. **The Commissioner passing the order under section 17.
8. Date of communication of the order appealed against.
9. Address to which notices may be sent to the appellant.
10. Address to which notices may be sent to the respondent.
11. †Relief claimed in appeal.

†Grounds of Appeal

- 1.
- 2.
- 3.
- 4.

etc.

Signed.
(Appellant)

Signed.

(Authorised representative, if any).

VERIFICATION

I,....., the appellant do hereby declare that what is stated above is true to the best of my information and belief.

Verified to-day the.....day of.....19.....

Signed.

- NOTES.—1. The memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Income-tax Officer.
2. The memorandum of appeal in the case of an appeal by an assessee under section 13(1) of the Act must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.
3. The memorandum of appeal should be written in English and should set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

4. *The number and year of appeal will be filled in in the office of the Appellate Tribunal.
5. **Delete the inapplicable items.
6. †If the space provided is found insufficient, separate enclosures may be used for the purpose.

FORM No. 5

SUPER PROFITS TAX

[See rule 9(2)]

FORM OF MEMORANDUM OF CROSS OBJECTIONS TO THE APPELLATE TRIBUNAL

In the Income-tax Appellate Tribunal.....

*Cross Objection No.....of.....19.....19.....

**In Appeal No.....of.....19.....19.....

Appellant	Versus	Respondent
-----------	--------	------------

1. **Appeal No. allotted by the Tribunal to which memorandum of cross objections relates.

2. The State in which the assessment was made.

3. Section under which the order appealed against was passed.

4. Assessment year in connection with which the memorandum of cross objections is preferred.

5. Date of receipt of notice of appeal filed by the appellant to the Tribunal.

6. Address to which notices may be sent to the respondent (cross objector).

7. Address to which notices may be sent to the appellant.

8. †Relief claimed in the memorandum of cross objections.

†Grounds of Cross Objections

1.

2.

3.

4.

etc.

Signed.

(Respondent)

Signed.

(Authorised representative, if any)

VERIFICATION

I, the respondent do hereby declare that what is stated above is true to the best of my information and belief.

Verified to-day the day of 19

Signed.

NOTES.—1. The memorandum of cross objections must be in triplicate.

2. The memorandum of cross objections should be written in English and should set forth, concisely and under distinct heads the cross objections without any argument or narrative and such objections should be numbered consecutively.

3. *The number and year of memorandum of cross objections will be filled in in the office of the Appellate Tribunal.

4. **The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent is to be filled in here by the respondent.

5. †If the space provided is found insufficient, separate enclosures may be used for the purpose.

FORM NO. 6

SUPER PROFITS TAX

(See rule 10)

WARRANT OF AUTHORIZATION UNDER SECTION 132 OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963.

The Income-tax Officer,

.....

Whereas information has been laid before me and on the consideration thereof I have been led to believe that certain books of account and/or documents which are or may be relevant to or useful for proceedings under the Super Profits Tax Act, 1963, in the case (name of the assessee with S.P.T. G.I.R. No.) have been kept and are to be found at (specify particulars of the building or place)

This is to authorise and require you

(Name of the Income-tax Officer)

- (a) to enter and search with such assistance of police officers as may be required, the said premises;
- (b) to place identification marks on such books and documents as may be found in the course of the search and as you may consider relevant to or useful for the proceedings aforesaid and to make a list thereof together with particulars of the identification marks;
- (c) to examine such books and/or documents and make, or cause to be made, copies or extracts from such books and documents;
- (d) to seize such books of account and/or documents, and take possession thereof;
- (e) to convey such books or documents to the office of the Income-tax Officer or any other authority not below the rank of an Income-tax Officer employed in the execution of the Act; and
- (f) to exercise all other powers and duties under the said section and the rules relating thereto.

Commissioner of Income-tax.

(SEAL)

FORM NO. 7

SUPER PROFITS TAX

(See rule 11)

APPLICATION FOR INFORMATION UNDER SECTION 138 OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963.

To

The Commissioner of Income-tax,

.....

Sir,

I request you to furnish the information as to the amount of super profits tax determined as payable by
(here give name and complete address of the company)

in respect of the assessment year commencing on the 1st day of April, 19.....

2. The fee of Rs. 10 has been paid and the receipt is enclosed.

Signature of the applicant

Name of the applicant
(in capital letters)

Father's/Husband's name

Full address.

Dated 19.....

NOTES:—(1) A separate application has to be made in respect of each assessee and for each assessment year.

(2) The fee should be credited in the treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Commissioner along with the application.

FORM NO. 8

SUPER PROFITS TAX

(See rule 11)

FORM IN WHICH INFORMATION TO BE GIVEN UNDER SECTION 138 OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963.

Office of the.....

.....
Date.....

No.

To

.....
.....
.....

With reference to your application dated
under section 138 of the Income-tax Act, 1961 as applied to super profits tax by
section 19 of the Super Profits Tax Act, 1963 requesting for information as to the

amount of super profits tax determined as payable by in
 respect of the assessment year commencing on the 1st day of April, 19.....
 the said information is given below:—

Name and address of the company

Assessment year

Amount of super profits tax determined as payable

(in words and figures)

Signature of the authority
 furnishing the information.

(SEAL)

Dated 19

FORM NO. 9

SUPER PROFITS TAX

(See rule 11)

FORM IN WHICH INTIMATION TO BE SENT REGARDING NON-AVAILABILITY OF INFORMATION UNDER SECTION 138 OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963

Office of the

No. Date

To

.....

With reference to your application dated under section 138 of the Income-tax Act, 1961 as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963, requesting for information as to the amount of super profits tax determined as payable by in respect of the assessment year commencing on the 1st day of April, 19, I am to inform you that the said information is not yet available.

Signature

(SEAL)

Dated 19

FORM NO. 10

SUPER PROFITS TAX

(See rule 11)

REFUSAL TO SUPPLY INFORMATION UNDER SECTION 138 OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963

Office of the

No. Dated

To

.....

With reference to your application dated under section 138 of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963, requesting for information as to the amount of super profits tax determined as payable by in respect of the assessment year commencing on the 1st day of April, 19 I am satisfied that there are circumstances justifying its refusal and the information is accordingly refused.

Signature

(SEAL)

Dated 19 ..

FORM NO. 11

SUPER PROFITS TAX

[See Rule 13(1)]

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961,
 AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER
 PROFITS TAX ACT, 1963

To

.....
 S.P.T. G.I.R. No.

This is to give you notice that for the assessment year.....
 a sum of Rs. details of which are given on the reverse has been
 determined to be payable by you.

2. The amount should be paid to the

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Reserve Bank of India

within 35 days of the service of this

at..... days

notice. The previous approval of the Inspecting Assistant Commissioner of Income-tax has been obtained for allowing a period of less than 35 days for the payment of the above sum. A challan is enclosed for the purpose of payment.

3. If you do not pay the amount on or before the period specified above, you shall be liable to pay simple interest at four per cent per annum from the date commencing after the end of the period aforesaid in accordance with section 220(2) of the Income-tax Act, 1961 as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

4. If you do not pay the amount of tax within the period specified above, penalty (which may be as great as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221 of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229, 231 and 232 and the Second Schedule and the Third Schedule of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

6. If you intend to appeal against the assessment fine you may present an appeal

penalty
under section 12 of the Super Profits Tax Act, 1963, to the Appellate Assistant Commissioner of Income-tax.....within thirty days of the receipt of this notice in the form prescribed under section 12(2) of the said Act **duly** stamped and verified as laid down in that form.

Dated

Income-tax Officer

Place

Address

NOTE:—Delete inappropriate paragraphs and words.

FORM NO. 12

SUPER PROFITS TAX

[See Rule 13(1)]

ASSESSMENT FORM

Serial No..... Assessment year

S.P.T. G.I.R. No..... Section under which.....
assessment or refund
is made.

Name District or Circle

Address State

Resident/Non-resident..... Public Limited/
Private Limited Company.

Rs.

A. (1) Amount of chargeable profits.

(2) Amount of standard deduction.

(3) Net chargeable profits [i.e. the amount by which the chargeable profits in entry (1) exceed the standard deduction in entry (2)]

(4) Amount of deficiency in relation to earlier assessment years set off against the net chargeable profits.

(5) Amount of chargeable profits assessed to super profits tax for the assessment year [i.e. the amount by which the net chargeable profits shown in entry (3) exceed the amount of deficiency shown in entry (4)]

(6) Amount of chargeable profits assessed to super profits tax at the rate of 50 per cent.

(7) Amount of chargeable profits assessed to super profits tax at the rate of 60 per cent.

B. Super profits tax chargeable.

Adjustments to arrive at tax payable by the assessee;

C. Super profits tax paid on provisional assessment.

D. Super profits tax payable/refundable.

E. Super profits tax payable/refundable as per item D of assessment form of original assessment made on
(date)

(This is to be filled in in the case of re-assessment, revision, rectification, appeal, etc.).

F. (1) Additional amount of super profits tax payable/amount of reduction in super profits tax on re-assessment/revision/rectification appeal etc.

(2) Penalty under section

(3) Composition under section 24

(4) Interest payable by assessee under section 220 of the Income-tax Act, 1961 as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

(5) Interest payable to assessee under section 243/244 of the Income-tax Act, 1961 as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

Total sum	Payable	(in figures)
	refundable	

In words—Rupees and nP.

Date:

INCOME-TAX OFFICER

FORM NO. 13

SUPER PROFITS TAX

[See rule 13(2)]

NOTICE OF DEMAND UNDER SECTION 156 OF THE INCOME-TAX ACT, 1961
AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF SUPER
PROFITS TAX ACT, 1963 FOR PAYMENT OF SUPER PROFITS TAX
PROVISIONALLY ASSESSED UNDER SECTION 8 OF THE LATTER ACT.

To

.....
.....

S.P.T. G.I.R. No.

Please take notice that for the assessment year.....the sum of Rs.....has been determined to be payable by you under section 8 of the Super Profits Tax Act, 1963.

2. The amount should be paid to the

Treasury Officer

Sub-Treasury Officer

Agent, State Bank of India

Reserve Bank of India

at within 35 days of the service of this

notice. The previous approval of the Inspecting Assistant Commissioner of Income-tax has been obtained for allowing a period of less than 35 days for the payment of the above sum. A chalan is enclosed for the purpose of payment.

3. If you do not pay the amount on or before the period specified above, you shall be liable to pay simple interest at four per cent. per annum from the date commencing after the end of the period aforesaid in accordance with section 220(2) of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

4. Further if you do not pay the amount within the period specified above, penalty (which may be as great as the amount of tax in arrear) may be imposed upon you after giving you a reasonable opportunity of being heard in accordance with section 221 of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

5. If you do not pay the amount within the period specified above, proceedings for the recovery thereof will be taken in accordance with sections 222 to 229 and 231 to 233 and the Second Schedule and the Third Schedule of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963.

Dated 19 .

Place

Income-tax Officer

(Address)

NOTE.—Delete the inappropriate words.

FORM NO. 14

SUPER PROFITS TAX

(See rule 15)

CLAIM FOR REFUND OF SUPER PROFITS TAX

I Principal Officer/Agent* of (name of the company) do hereby state that the chargeable profits of and the standard deduction admissible to (name of the company) computed in accordance with the provisions of the Super Profits Tax Act, 1963 during the year ending on being the previous year for the assessment year commencing on the 1st April, 19 amounted to Rs. and Rs. respectively; that the super profits tax chargeable in respect of such chargeable profits is Rs. and that the total amount of super profits tax paid is Rs.

I, therefore, request for a refund of Rs.

Dated

Signature

I hereby declare that the above named company was resident

—during the previous year(s) relevant to the assessment year to non-resident which this claim relates and that what is stated in this application is correct.

Dated

Signature

*(1) Delete the inappropriate word(s).

(2) The term "agent" means a person who has been treated as an agent of a non-resident company under section 163 of the Income-tax Act, 1961.

FORM NO. 15
SUPER PROFITS TAX

(See rule 16)

REFERENCE APPLICATION UNDER SECTION 256(1) OF THE INCOME-TAX ACT, 1961, AS APPLIED TO SUPER PROFITS TAX BY SECTION 19 OF THE SUPER PROFITS TAX ACT, 1963.

In the Income-tax Appellate Tribunal

In the matter of the assessment of (name of the assessee)
R.A. No. of 19 (to be filled in by the office).

Applicant Vs. Respondent

State from which the application is filed.....

Name and number of the appeal which gives rise to the reference

The applicant states as follows:—

1. that the appeal noted above was decided by the
Bench of the Tribunal on

2. that notice of the order under sub-section (1) of section 254 of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963, was served on the applicant on

3. that the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. that the following questions of law arise out of the order of the Appellate Tribunal:

(1)

(2)

(3)

5. that the applicant, therefore, requires under sub-section (1) of section 256 of the Income-tax Act, 1961, as applied to super profits tax by section 19 of the Super Profits Tax Act, 1963, that a statement of the case be drawn up and the questions of law numbered out of the questions of law referred to in paragraph 4 above be referred to the High Court.

6. that the documents, or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

Signed.

(Applicant)

Signed.

(Authorised representative, if any).

NOTE.—The application when made by an assessee must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Income-tax Officer and the triplicate chalan sent to the Appellate Tribunal with the application. The Appellate Tribunal will not accept cheques, drafts, hundies, or other negotiable instruments.

[No. 53/F. No. 7(6)-63-TPL.]

HARIHAR LAL, Secy.

Central Board of Revenue.